



Yermo Community Services District

Report Created:2/5/2020

The Yermo Community Services District is authorized by LAFCO to provide the following functions: streetlighting, fire protection, park and recreation, and water (not active – currently Daggett CSD and the private Liberty Utilities provide retail water to portions of the district). The district’s service area includes 117 square miles. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\)](#)

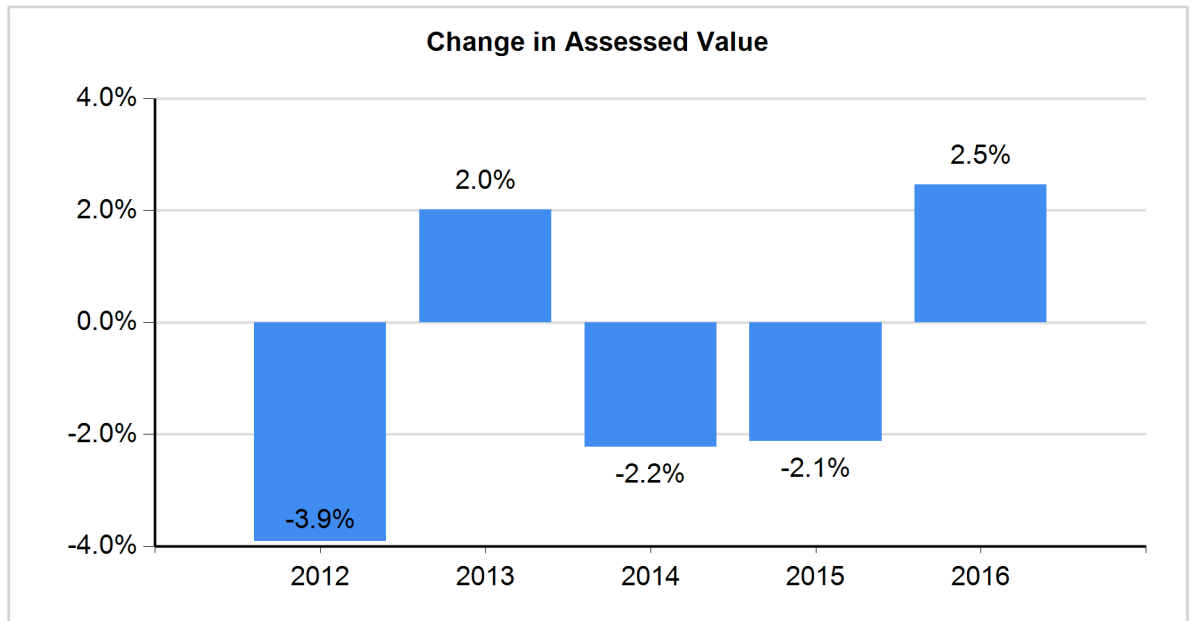
Change in Assessed Value

Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:
change in tax roll value/beginning tax roll value

Source:
County Auditor - Agency Net Valuations



2012	2013	2014	2015	2016
(\$3,355,665)	\$1,769,927	(\$1,907,392)	(\$1,778,602)	\$2,118,981
\$85,809,631	\$87,579,558	\$85,672,166	\$83,893,564	\$86,012,545
-3.9%	2.0%	-2.2%	-2.1%	2.5%

Agency Response



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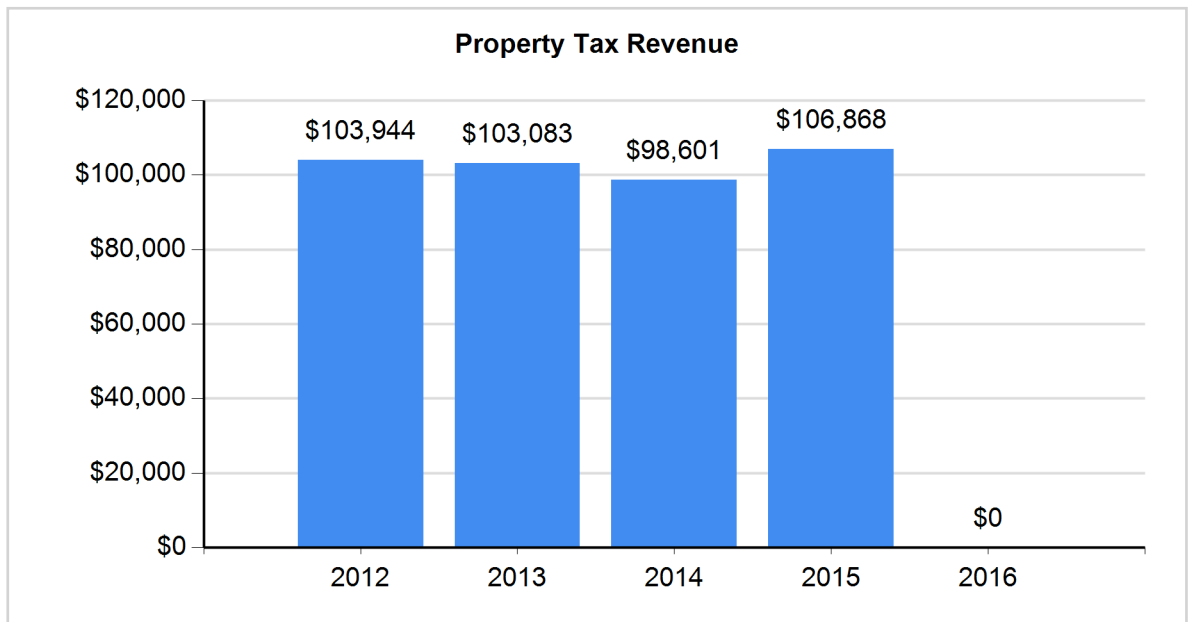
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of Activities; Statement of Revenues, Expenditures and Changes in Fund Balance/Net Position



Agency Response



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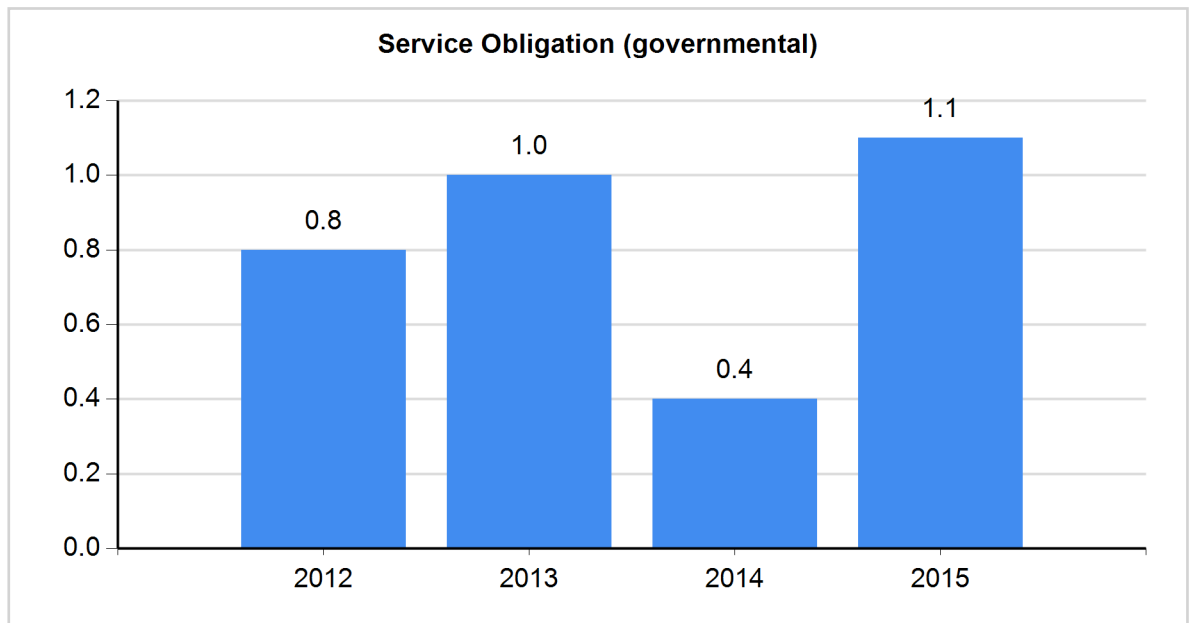
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
operating
revenue/operating
expenditures

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



	2012	2013	2014	2015	2016
Operating Revenue	\$125,554	\$151,036	\$114,540	\$137,048	\$0
Operating Expenditures	\$160,160	\$149,696	\$269,146	\$119,443	\$0
Ratio	0.8	1.0	0.4	1.1	-

Agency Response



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Liquidity

Description

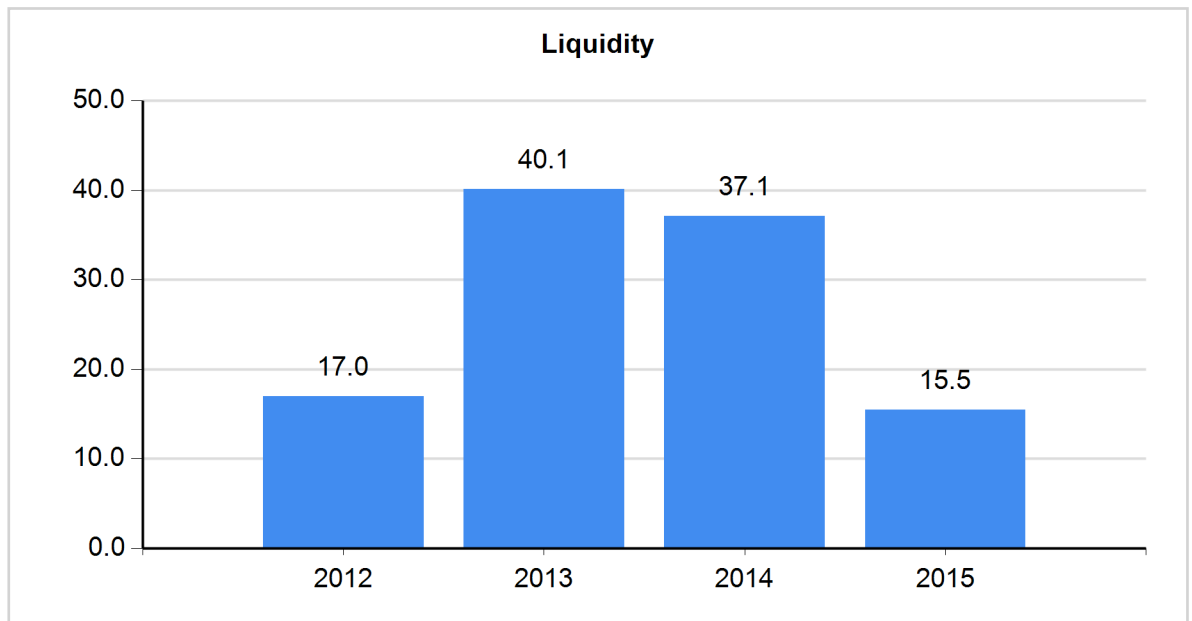
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$87,698	\$365,605	\$200,370	\$189,911	-
\$5,169	\$9,119	\$5,404	\$12,243	\$0
17.0	40.1	37.1	15.5	-

Agency Response